

Hanada, Howard

From: Griffith, Doreen
Sent: Monday, February 16, 2004 8:09
To: 'Iwamura, Steve (JP - Osaka)'
Cc: THayes2706@aol.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com;
machida@sportsshinko.co.jp; morita@sportsshinko.co.jp; Hanada, Howard; Mori, Yoko (JP -
Osaka)
Subject: RE: Sports Shinko Tax Documents -- PRIVILEGEDANDCONFIDENTIAL

Steve,

In addition to documenting the conversation as she is doing, I would have Ms. Mori ask for a hold to be put on this final notice so that the payment can be credited to your account. I would also give the state the payment information so that they know this amount in full has been mailed. Maybe with this information, the notices will cease until the receipt of the payment.

Best regards,
Doreen

-----Original Message-----

From: Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]
Sent: Saturday, February 14, 2004 4:06 PM
To: Griffith, Doreen
Cc: THayes2706@aol.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com; machida@sportsshinko.co.jp;
morita@sportsshinko.co.jp; Hanada, Howard; Mori, Yoko (JP - Osaka)
Subject: RE: Sports Shinko Tax Documents -- PRIVILEGEDANDCONFIDENTIAL

Doreen,

thank you. my senior staff, Yoko Mori has been calling the state since we received the first notice. There were two penalty notices. We sent two checks. One has been received, and the other has not. Is there anything in particular she should do when she calls, besides note the name of the person and point of telecon?

steve

-----Original Message-----

From: Griffith, Doreen [mailto:Doreen.Griffith@gt.com]
Sent: Sunday, February 15, 2004 3:37 AM
To: Betty Kawagoe; Iwamura, Steve (JP - Osaka)
Cc: Glenn Melchinger; THayes2706@aol.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com;
machida@sportsshinko.co.jp; morita@sportsshinko.co.jp; Hanada, Howard; Shimizu, Shaun
Subject: RE: Sports Shinko Tax Documents -- PRIVILEGEDANDCONFIDENTIAL

Dear Steve,

It appears that the GE Tax penalty/interest payment and this notice have crossed paths in the mail. Please provide me the date of payment, and I will call the state of Hawaii to give them the information to stop this action.

Best regards,
Doreen

CONFIDENTIAL
GT033673

EXHIBIT M-3

2/23/2005

-----Original Message-----

From: Betty Kawagoe [mailto:bkawagoe@ahfi.com]
Sent: Friday, February 13, 2004 1:54 PM
To: Griffith, Doreen; steve.iwamura@tohatsu.co.jp
Cc: Glenn Melchinger; THayes2706@aol.com; hamanaka@habataki-law.jp;
kimura@kyoei-law.com; machida@sportsshinko.co.jp; morita@sportsshinko.co.jp
Subject: RE: Sports Shinko Tax Documents -- PRIVILEGED AND CONFIDENTIAL

Please find attached is a Final Notice of Intent to Levy and File a Tax Lien from the Department of Taxation. This was received by our office today.

Betty Kawagoe
Secretary to Glenn T. Melchinger
Alston Hunt Floyd & Ing

>>> "Griffith, Doreen" <Doreen.Griffith@gt.com> 12/30/2003 9:15:34 AM >>>
Steve,

Yes, the penalties and interest should be paid.

The necessary change of address forms have been completed and are being sent to you in Japan for signature.

Thank you,
Doreen

-----Original Message-----

From: Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]
Sent: Monday, December 29, 2003 7:21 AM
To: Griffith, Doreen
Cc: gmelchinger@ahfi.com; Kimura Keljiro; hamanaka@habataki-law.jp;
machida@sportsshinko.co.jp; morita@sportsshinko.co.jp;
THayes2706@aol.com
Subject: FW: Sports Shinko Tax Documents -- PRIVILEGED
AND CONFIDENTIAL

Doreen,

Happy Holidays.

in clearing out my mails, i cannot find in my files, your response to Glenn's mail below. Can you advise:

1. if the bills and penalty amounts are correct and should be paid.
2. if we have filed all necessary change of address notices as instructed below.

Steve

-----Original Message-----

From: Glenn Melchinger [mailto:gmelchinger@ahfi.com]
Sent: Friday, December 19, 2003 6:42 AM
To: Doreen.Griffith@gt.com; Iwamura, Steve (JP - Osaka)
Cc: THayes2706@aol.com; Shaun.Shimizu@gt.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com; morita@sportsshinko.co.jp
Subject: Re: Sports Shinko Tax Documents -- PRIVILEGED
ANDCONFIDENTIAL

Dear Shaun and Doreen,

Per Steve Iwamura's November 22 e-mail message below, the relevant tax authorities must be promptly notified of the change in address of the Sports Shinko offices.

Tom Hayes has been the representative and the various Sports Shinko entity addresses have been changed since October, 2002. As you know, the former Sports Shinko business locations are now being run by a completely different set of entities. Mail requiring a response from Sports Shinko should not go to these entities. The new address is available on the DCCA website:

Thomas S. Hayes
99-994 IWAENA STREET
SUITE C
AIEA Hawaii 96701
United States of America

Please could you handle this notification so our office does not continue to get late notifications and tax documents from Toshio Kinoshita's attorney, John Komeiji?

Please note the attached delinquency notices.

1. #2495.pdf was post-marked 11/26/03
2. #2496.pdf was post-marked 12/04/03.

2/23/2005

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GT033675

Thank you for your immediate attention to this matter.

Very truly yours,

Glenn Melchinger

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Fax: (808) 441-6517 (direct)
E-mail: gtm@ahfi.com
www.ahfi.com

>>> "Iwamura, Steve (JP - Osaka)"
<steve.iwamura@tohatsu.co.jp> 11/22/2003
3:35:03 AM >>>
Doreen,

please see attached notice from IRS regarding information for filing 941s. As you know, SS-Hawaii has no employees, and therefore no 941 filing obligation. However, the notice is addressed to SS-Hawaii's former address. Have we given the IRS proper notice of the company's address change?

Steve

-----Original Message-----

From: Glenn Melchinger [<mailto:gmelchinger@ahfi.com>]

Sent: Saturday, November 22, 2003 11:27 AM

To: THayes2706@aol.com

Cc: hamanaka@habataki-law.jp; kimura@kyoei-law.com;

morita@sportsshinko.co.jp; Iwamura, Steve (JP - Osaka)

Subject: IRS Docs PRIVILEGED AND CONFIDENTIAL

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2/23/2005

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GT033676

Attached is a communication from the IRS for your records. I'm not entirely sure what we need to do to get the SS companies' addresses changed on IRS and other authorities' records, but we should do it, I think.

Tom--can you do this, or shall we?

Glenn

Glenn Melchinger

Alston Hunt Floyd & Ing
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2/23/2005

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